

## Article - Local Government

[\[Previous\]](#)[\[Next\]](#)

§20–127.

(a) Except as provided in subsection (b) of this section, a tax imposed under this title may not be collected after 7 years from the date the tax is due.

(b) If a tax collector fails to collect a tax and a receiver or trustee is appointed within the period specified in subsection (a) of this section to complete the tax collection, the period for collecting the tax extends for 2 years from the date that the trustee or receiver is appointed.

(c) (1) If the assessment of any tax under this title has been made within the period of limitations applicable to the assessment, a tax may not be collected after 7 years from the date of the assessment.

(2) Any judgment entered may be enforced or renewed as any other judgment.

[\[Previous\]](#)[\[Next\]](#)